

TENNESSEE REGULATORY AUTHORITY



Deborah Taylor Tate, Chairman
Pat Miller, Director
Sara Kyle, Director
Ron Jones, Director

460 James Robertson Parkway
Nashville, Tennessee 37243-0505

March 16, 2004

Mr. Gary Tucker
Level (3)" Communications, Inc.
1025 Eldorado Boulevard,
Broomfield, CO 80021

RE: Notice of Name Change
Docket No. 04-00085

Dear Mr. Tucker:

The TRA staff has reviewed the above-referenced petition, which notifies the Authority that an affiliated company, (i)Structure, Inc. changed its corporate name to Level 3 Financing, Inc. The notice states that Level 3 Communications, LLC ("Level 3") is a wholly owned subsidiary of Level 3 Financing, Inc. It also appears that the name change of (i)Structure, Inc. does not affect in any way the operations of Level 3, the regulated entity. Based on this representation, Authority approval of the name change of (i)Structure is not required.

Thank you for informing the Authority of this matter. Please address any other questions to Betty Bailey at (615) 741-2904 ext. 134.

Sincerely,

Aster R. Adams, Chief
Economic Analysis & Market Monitoring Division

c: Docket No. 04-00085
Richard Collier
Joe Werner
Eddie Roberson
Kim Beals